

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679**

**PART VII - DEFERRED COMPENSATION  
AND INSURANCE COST**

**NAME OF REPORTING UNIT**

| Item No. | Item description   |
|----------|--|
| 7.6.1    | <p><b>Continued.</b></p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(iv)</p> <p>E. Manually Rated - not applicable</p> <p>Y. Other, or more than one <u>1/</u></p> <p>Z. Not applicable</p> <p style="text-align: center;"><u>Column (4) - Projected Average Loss</u></p> <p>For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.</p> <p>A. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>B. Costs that are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. <u>1/</u></p> <p>Z. Not applicable</p> <p style="text-align: center;"><u>Column (5) - Insurance Administration Expenses</u></p> <p>For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.</p> <p>A. Separately identified and accumulated in indirect cost pool(s).</p> <p>B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other <u>1/</u></p> <p>Z. Not applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> |